

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

VILLAGE ROADSHOW ENTERTAINMENT
GROUP USA INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 25-10475 (TMH)
)
) (Jointly Administered)
)
) **Obj. Deadline: June 3, 2025 at 4:00 p.m. (ET)**
)

**DECLARATION OF ERNST & YOUNG LLP
PURSUANT TO THE ORDER AUTHORIZING THE DEBTORS TO
EMPLOY PROFESSIONALS USED IN THE ORDINARY COURSE OF BUSINESS**

I, Deborah Kim, hereby declare as follows:

1. I am a Partner of Ernst & Young LLP (“EY LLP”), which has an office located at 725 S. Figueroa Street, Los Angeles, CA 90017.

2. This Declaration is submitted in accordance with that certain *Order (I) Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business and (II) Granting Related Relief* [Docket No. 192] (the “OCP Order”).

3. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or professionals of EY LLP and EY US LLP (as defined below) or employees of other member firms of EYGL (as defined below) under my supervision and direction.

¹ The last four digits of Village Roadshow Entertainment Group USA Inc.'s federal tax identification number are 0343. The mailing address for Village Roadshow Entertainment Group USA Inc. is 750 N. San Vicente Blvd., Suite 800 West, West Hollywood, CA 90069. Due to the large number of debtors in these cases, which are being jointly administered for procedural purposes only, a complete list of the Debtors and the last four digits of their federal tax identification is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/vreg>.

4. The debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), have requested that EY LLP provide the services summarized below to the Debtors, and EY LLP has consented to provide such services.²

- Federal and state income tax compliance services; and
- On-call tax advisory services which cover one-off tax questions that arise in the normal course of business.

5. EY LLP will charge the Debtors a fixed fee of \$81,000 for the federal and state income tax compliance services for the tax year ended December 31, 2024. For the on-call tax advisory services, EY LLP’s current customary rates, subject to change from time to time are charged by hourly rates by level of professional, as follows:

Level	Rate
National Partner	\$990
Partner/Principal	\$900
Managing Director	\$800
Senior Manager	\$750
Manager	\$630
Senior	\$500
Staff	\$300

In the normal course of business, EY LLP revises its regular hourly rates and advises that, effective June of each year, the aforementioned rates will be revised to the regular hourly rates that will be in effect at that time.

6. EY LLP can record its hourly time in one-tenth-of-an-hour increments for the services listed above, however EY LLP traditionally does not record its time for the services listed

² The services that EY LLP intends to provide to the Debtors are set forth in one or more engagement letters (the “Engagement Letters”). The summaries of the services to be rendered by EY LLP and EY LLP’s fees for such services are qualified in their entirety by reference to the provisions of the Engagement Letters. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters, the terms of the Engagement Letters shall control.

above in one-tenth-of-an-hour increments. Instead, EY LLP traditionally records its time in one-third-of-an-hour increments for the services listed above.

7. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited (“EYGL”), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL member firms have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

8. The particular firm that the Debtors seek to retain in these chapter 11 cases, EY LLP, is a member firm of EYGL in the United States. EY LLP does not have a parent entity, but rather is 100% owned by its partners. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (“CPAs”).

9. In addition, Ernst & Young U.S. LLP (“EY US LLP”), the owners of which are EY LLP CPA partners and non-CPA principals, is another member firm of EYGL in the United States. EY US LLP provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. In particular, EY LLP uses EY US LLP personnel in providing services to EY LLP’s clients. Such EY US LLP personnel continue to be employed by EY US LLP, but work under EY LLP’s supervision in EY LLP engagements.

10. As part of its customary practice, EY LLP is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

11. Based on the connections check process that is summarized below, and except as otherwise stated herein, to the best of my knowledge, information and belief, EY LLP (a) does not perform services for any client that relates to the Debtors or these chapter 11 cases, and (b) does not hold or represent an interest adverse to the Debtors or their estates with respect to the matters upon which EY LLP is to be employed.

12. Debtors' counsel provided a list of names of parties in interest in these cases (the "PIIL") on or about April 11, 2025 to EY LLP. The specific names that were set forth on the PIIL that EY LLP received from Debtors' counsel are referred to herein as the "Parties in Interest."

13. EY LLP has access to a computer database (the "Database") that contains information about actual client engagements and potential engagement activity of all of the member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (*e.g.*, adverse parties and co-clients). Thus, the Database allows one to determine whether EY LLP or another EYGL member firm represents a client in a matter that relates to the Debtors or their affiliates.³

14. EY LLP caused the names of the Parties in Interest to be run through the Database and to determine whether EY LLP or another EYGL member firm currently provides services to any client that relate to any Debtor or any non-Debtor affiliates, as set forth in the PIIL. The disclosure schedule annexed hereto as Exhibit A lists the names of the Parties in Interest and

³ The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY LLP may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.

whether a client engagement has been initiated in the Database during the last three years by EY LLP or any other EYGL member firm.

15. In the ordinary course of business, certain EYGL member firms (“EY Support Firms”) provide various professional, administrative and back office support services for client-facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY LLP). An EY Support Firm assisted EY LLP in performing EY LLP’s connections check for these chapter 11 cases. The costs paid by EY LLP to that EY Support Firm for such connections check related services will not be billed to the Debtors.

16. To the best of my knowledge, information and belief, neither the undersigned nor the professionals expected to assist the Debtors in these matters are connected to the Bankruptcy Judges in this District, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the parties in interest list that EY LLP received from Debtors’ bankruptcy counsel.

17. To the extent required by Section 504 of the Bankruptcy Code, except as otherwise set forth herein (*e.g.*, if another EYGL member firm provides services to the Debtors under a subcontracting arrangement with EY LLP), EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY LLP and EY US LLP.

18. The Debtors do not owe EY LLP any money for pre-petition services. To the extent EY LLP is owed for prepetition services, EY LLP has waived, or will waive, any prepetition claims against the Debtors’ estates.

19. I also understand the limitations in the compensation and reimbursement of expenses under the OCP Order. Specifically, EY LLP understands that in the event its fees and expenses exceed a total of the \$50,000 per month, on average, over a rolling three-month period, EY LLP will be required to file with the Court a fee application for approval of its fees and expenses for such month in accordance with Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Local Rules, and any applicable procedures or orders of the Court.

20. As of the petition date, EY LLP was party to an agreement for indemnification with certain of the Debtors. A copy of such agreement is attached as Exhibit B to this Declaration.

21. At any time during the period of its employment before the effective date of a chapter 11 plan in these cases, if EY LLP should discover any facts that require disclosure, EY LLP will file a supplemental declaration with this Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: May 20, 2025

/s/ Deborah Kim

Deborah Kim

Ernst & Young LLP

Exhibit A

**Names of Parties in Interest and whether a Client Engagement has been Initiated by
EYGL Member Firms During the Last Three Years**

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
1	Debtors	Crescent Film Holdings Limited	X	
2	Debtors	Village Roadshow Distribution (BVI) Limited	X	
3	Debtors	Village Roadshow Distribution Pty Ltd	X	
4	Debtors	Village Roadshow Distribution UK Limited	X	
5	Debtors	Village Roadshow Distribution USA Inc.	X	
6	Debtors	Village Roadshow Entertainment Group (BVI) Limited	X	
7	Debtors	Village Roadshow Entertainment Group Asia Limited	X	
8	Debtors	Village Roadshow Entertainment Group USA Inc.	X	
9	Debtors	Village Roadshow Film Administration Management Pty Ltd	X	
10	Debtors	Village Roadshow Films (BVI) Limited	X	
11	Debtors	Village Roadshow Films Global Inc.	X	
12	Debtors	Village Roadshow Films North America Inc.	X	
13	Debtors	Village Roadshow Holdings USA Inc.	X	
14	Debtors	Village Roadshow Pictures Entertainment Inc.	X	
15	Debtors	Village Roadshow Pictures North America Inc.	X	
16	Debtors	Village Roadshow Productions (BVI) Ltd	X	
17	Debtors	Village Roadshow Productions Inc.	X	
18	Debtors	Village Roadshow VS Films LLC	X	
19	Debtors	VR DTE Distribution USA Inc.	X	
20	Debtors	VR DTE Productions Limited	X	
21	Debtors	VR Films Holdings (BVI) Limited	X	
22	Debtors	VR Funding LLC	X	
23	Debtors	VR Zoo Distribution USA Inc.	X	
24	Debtors	VR Zoo Productions Ltd	X	
25	Debtors	VREG Films Ltd	X	
26	Debtors	VREG Funding LLC	X	
27	Debtors	VREG IP Global LLC	X	
28	Debtors	VREG J2 Global LLC	X	
29	Debtors	VREG MM2 IP Global LLC	X	
30	Debtors	VREG OP Global LLC	X	
31	Debtors	VREG Production Services Inc.	X	
32	Debtors	VREG Television Inc.	X	
33	Debtors	VREG Wonka IP Global LLC	X	
34	Debtors	VREG WW IP Global LLC	X	
35	Non-Debtor Affiliates	DTE Film Partners LP	X	
36	Non-Debtor Affiliates	DTE Films LLC	X	
37	Non-Debtor Affiliates	Humanoids Holding	X	
38	Non-Debtor Affiliates	Zoo Film Partners L.P.	X	
39	Non-Debtor Affiliates	Zoo Films LLC	X	
40	Directors and Officers	Adam Rhodes		X
41	Directors and Officers	Carlos Andres Abadi		X
42	Directors and Officers	Christina Norman		X
43	Directors and Officers	Edward Truitt		X
44	Directors and Officers	Harvey Tepner		X
45	Directors and Officers	James Patrick Moore		X
46	Directors and Officers	Kevin Berg		X
47	Directors and Officers	Lee Sienna		X
48	Directors and Officers	Louis Santor		X
49	Directors and Officers	Matthew White		X
50	Directors and Officers	Nicholas Messum		X
51	Directors and Officers	Peter Nankivell		X
52	Directors and Officers	Ruth Bradley		X
53	Directors and Officers	Ted Francis		X
54	Professionals	Accordion Partners, LLC		X
55	Professionals	Barnes & Thornburg LLP	X	
56	Professionals	Goldman Sachs	X	
57	Professionals	Kirkland & Ellis LLP	X	
58	Professionals	Kurtzman Carson Consultants, LLC dba Verita Global		X
59	Professionals	Latham & Watkins LLP	X	
60	Professionals	Maples & Calder LLP	X	
61	Professionals	Milbank LLP	X	
62	Professionals	Morrison & Foerster LLP	X	
63	Professionals	O'Melveny & Myers LLP	X	
64	Professionals	Paul Hastings LLP	X	
65	Professionals	Seward & Kissell LLP		X
66	Professionals	Sheppard, Mullin, Richter & Hampton LLP	X	
67	Professionals	Solic Capital Advisors, LLC		X
68	Professionals	Thomson Geer	X	
69	Professionals	Virtu Global Advisors, LLC		X
70	Professionals	Young Conaway Stargatt & Taylor, LLP		X
71	Banks	Australia and New Zealand Banking Group Limited	X	
72	Banks	City National Bank	X	
73	Consultants	Amelia Belle		X
74	Consultants	Brian Gilbert		X
75	Consultants	Debra Manwiller		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
76	Consultants	Frank N. Magid Associates, Inc.		X
77	Consultants	Oliver Brack		X
78	Consultants	Todd Berger		X
79	Contract Counterparties	78 Home, Inc. f/s/o John Stuart Newman		X
80	Contract Counterparties	Aaron Priest Literary Agency		X
81	Contract Counterparties	Aftershock Comics, LLC		X
82	Contract Counterparties	Agberg Ltd.		X
83	Contract Counterparties	An MLR Original, Inc. f/s/o Marja-Lewis Ryan		X
84	Contract Counterparties	Barrett Brothers Entertainment LLC f/s/o Jack Barrett and Max Barrett		X
85	Contract Counterparties	Barstool Sports, Inc.		X
86	Contract Counterparties	Bento Rights, LLC		X
87	Contract Counterparties	Blackbird Films f/s/o Adam Small		X
88	Contract Counterparties	BPM Associates, LLC f/s/o Michael Scott McAda		X
89	Contract Counterparties	Bruce Schoenfeld		X
90	Contract Counterparties	Bruce Schoenfeld, Individually		X
91	Contract Counterparties	Chris Cullari		X
92	Contract Counterparties	CHRIS CULLARI and JENNIFER RAITE		X
93	Contract Counterparties	Circle of Confusion		X
94	Contract Counterparties	CJ ENM Co., Ltd.	X	
95	Contract Counterparties	Clark & Palattella, LLC		X
96	Contract Counterparties	Clark Palattella, PLLC		X
97	Contract Counterparties	Columbus Rose Ltd f/s/o David Baldacci		X
98	Contract Counterparties	Darkling Entertainment Inc. f/s/o Matthew Arnold and Travis Rooks		X
99	Contract Counterparties	David Grossman		X
100	Contract Counterparties	David Hollander		X
101	Contract Counterparties	December Films Inc.		X
102	Contract Counterparties	Derek Sanderson		X
103	Contract Counterparties	Elaine Murphy	X	
104	Contract Counterparties	Elkins Law, P.C.		X
105	Contract Counterparties	EuropaCorp	X	
106	Contract Counterparties	Everheart Productions, Inc.		X
107	Contract Counterparties	Fourward, Inc. f/s/o Jonathan Levin		X
108	Contract Counterparties	Gochman Law Group, PC		X
109	Contract Counterparties	Grand Central Publishing		X
110	Contract Counterparties	Hansen, Jacobson, Teller, Hoberman, Newman, Warren, Richman, Rush, Kaller, Gellman, Meigs & Fox, LLC		X
111	Contract Counterparties	Harold Sipe		X
112	Contract Counterparties	Hart Properties, Inc.		X
113	Contract Counterparties	Hector Casanova		X
114	Contract Counterparties	HG Literary		X
115	Contract Counterparties	Hub Australia Pty Ltd		X
116	Contract Counterparties	Iliza Shlesinger		X
117	Contract Counterparties	Ink Fish Ltd.		X
118	Contract Counterparties	J.T. Petty		X
119	Contract Counterparties	Jacob V. Hart		X
120	Contract Counterparties	James V. Hart		X
121	Contract Counterparties	Jane Gilmartin		X
122	Contract Counterparties	Janklow & Nesbit Associates		X
123	Contract Counterparties	Jason Kaleko		X
124	Contract Counterparties	Jennifer Raite		X
125	Contract Counterparties	Jerome Loving		X
126	Contract Counterparties	Joel Golby		X
127	Contract Counterparties	Jonathan Levin		X
128	Contract Counterparties	Jose Nateras		X
129	Contract Counterparties	Julie B. Dixon f/k/a Julie Strasser or J.B. Strasser		X
130	Contract Counterparties	Kalista Sy		X
131	Contract Counterparties	Katzner Pictures, Inc. f/s/o Oren Moverman		X
132	Contract Counterparties	Kendall Milton		X
133	Contract Counterparties	Kevin Kelly		X
134	Contract Counterparties	Kleinberg Lange Cuddy & Carlo LLP		X
135	Contract Counterparties	Kubier Entertainment, Inc.		X
136	Contract Counterparties	Lana Harper		X
137	Contract Counterparties	Lauren Billings Luhrs and Christina Venstra p/k/a Christina Hobbs		X
138	Contract Counterparties	Light Work Content, Inc. f/s/o Eric Amadio		X
139	Contract Counterparties	Lily Drew Detweiler		X
140	Contract Counterparties	Lindsay Harbert		X
141	Contract Counterparties	LSE International IV, LLC		X
142	Contract Counterparties	Macrosoft Media Ltd.		X
143	Contract Counterparties	Magid		X
144	Contract Counterparties	Majordomo Media f/s/o Dave Chang, Chris Ying, and Chris Chen		X
145	Contract Counterparties	Mark Neveldine and Royal Street Holdings, Inc. f/s/o Jamil Stefan		X
146	Contract Counterparties	Mati Diop		X
147	Contract Counterparties	McKuin Frankel Whitehead LLP		X
148	Contract Counterparties	Mediabrat Productions, Inc. f/s/o Will Pascoe		X
149	Contract Counterparties	Mike Freeman		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
150	Contract Counterparties	Minor Demons, Inc. f/s/o Michael Dougherty		X
151	Contract Counterparties	Missing Linc Corporation		X
152	Contract Counterparties	Mr. Jason Kaleko		X
153	Contract Counterparties	Mukoma Wa Ngugi		X
154	Contract Counterparties	Murray Weiss and Bill Hoffmann		X
155	Contract Counterparties	Myman Greenspan		X
156	Contract Counterparties	Nicholas Adams		X
157	Contract Counterparties	Nick Foster		X
158	Contract Counterparties	Patrick Cunnane		X
159	Contract Counterparties	Paul Hastings LLP	X	
160	Contract Counterparties	PCG	X	
161	Contract Counterparties	Pedialaw LLC f/s/o JT Hunster		X
162	Contract Counterparties	Penguin Random House LLC	X	
163	Contract Counterparties	Peter Sample		X
164	Contract Counterparties	Peter Seymour		X
165	Contract Counterparties	Pius Ailemen		X
166	Contract Counterparties	Pocono Pictures, a California Corporation f/s/o Robert Nelson Jacobs, Charlie Jacobs, and Alexander Jacobs		X
167	Contract Counterparties	Principle Communications Group LLC		X
168	Contract Counterparties	Raj Balu		X
169	Contract Counterparties	Renato Baccaro and Daniel Baccaro		X
170	Contract Counterparties	Richard Edlund Films, Inc.		X
171	Contract Counterparties	Richard Edlund Films, Inc. f/s/o Richard Edlund		X
172	Contract Counterparties	Rob Hart		X
173	Contract Counterparties	Robert Silverberg		X
174	Contract Counterparties	Rolling Stone LLC		X
175	Contract Counterparties	Rolling Stone LLC f/s/o Any Employees Acting on Behalf of Owner		X
176	Contract Counterparties	Roman Lupi		X
177	Contract Counterparties	Sadamantium, Inc. f/s/o Mike Lawrence		X
178	Contract Counterparties	Sammy Mo, Inc. f/s/o Sam Morril		X
179	Contract Counterparties	SawSee Films, Inc. f/s/o Fax Bahr		X
180	Contract Counterparties	Say When Productions f/s/o Allie Romano		X
181	Contract Counterparties	Sean Cook		X
182	Contract Counterparties	Serendipity Point Films Inc.		X
183	Contract Counterparties	Seven Seas Films Limited		X
184	Contract Counterparties	Signpost Up Ahead, Inc. f/s/o Jill Blotevogel		X
185	Contract Counterparties	Skylight Films, LLC f/s/o Kassandra Clementi and Jacqueline Toboni		X
186	Contract Counterparties	Sloss Eckhouse Dasti Haynes LawCo LLP		X
187	Contract Counterparties	Sony Pictures Television Inc. (SPT)	X	
188	Contract Counterparties	Stately Plump Buck Mulligan, LLC f/s/o Neil Strauss		X
189	Contract Counterparties	Stefanie Williams		X
190	Contract Counterparties	Story Paradox Corporation f/s/o Rob Hart		X
191	Contract Counterparties	Texas Monthly LLC		X
192	Contract Counterparties	The Law Office of Renee Farrell		X
193	Contract Counterparties	The Wicker Room		X
194	Contract Counterparties	The Wicker Room, Inc. f/s/o Chris McCoy		X
195	Contract Counterparties	Three River Entertainment, Inc.		X
196	Contract Counterparties	Travis Klune (aka T.J. Klune)		X
197	Contract Counterparties	United Talent Agency		X
198	Contract Counterparties	Upper Press, LLC		X
199	Contract Counterparties	Vine Entertainment International Corp.		X
200	Contract Counterparties	Vine Entertainment LP		X
201	Contract Counterparties	Vine Eton Library Company LP		X
202	Contract Counterparties	Vine Gaylord Company LP		X
203	Contract Counterparties	Vine LSE International IV, LLC		X
204	Contract Counterparties	Vine LSE IV, LP		X
205	Contract Counterparties	Vine Manchester Library Company LP		X
206	Contract Counterparties	Vine Rysher Company LP		X
207	Contract Counterparties	VMAC Productions, Inc. f/s/o Vanessa McCarthy		X
208	Contract Counterparties	Westside Stories LLC d/b/a Rebelle Media		X
209	Contract Counterparties	Xerox Financial Services LLC	X	
210	Contract Counterparties	Yo Productions, LLC		X
211	Employees (Current)	Dilani Chandrahasan		X
212	Employees (Current)	Glenn Taylor		X
213	Employees (Current)	Jesse Spike		X
214	Employees (Current)	Joy Taylor, Manager, Treasury & Cash Management		X
215	Employees (Current)	Kevin Berg, General Counsel		X
216	Employees (Current)	Lauren Shaw		X
217	Employees (Current)	Louis Santor, COO		X
218	Employees (Current)	Marsha Setiono		X
219	Employees (Current)	Rosemarie Spadavecchia, Executive Assistant		X
220	Employees (Current)	Teronna Taylor, Senior Vice President, Human Resources		X
221	Employees (Current)	Veronica Gruba		X
222	Employees (Former)	Alice Shoshana Highman		X
223	Employees (Former)	Alix Jaffe		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
224	Employees (Former)	Ameer Wafer		X
225	Employees (Former)	Amelia Amy Belle Silbert-Geiger		X
226	Employees (Former)	Anne H MacKay		X
227	Employees (Former)	Ara Joseph Rice		X
228	Employees (Former)	Arianna G. Johnson		X
229	Employees (Former)	Asha Norman-Hunt		X
230	Employees (Former)	Brianna Hennessey		X
231	Employees (Former)	Bryan R Greenwood		X
232	Employees (Former)	Caitlyn McHugh		X
233	Employees (Former)	Charlene M Feliciano		X
234	Employees (Former)	Chase Evans		X
235	Employees (Former)	Chloe Rose Sesar		X
236	Employees (Former)	Christina C. Steele		X
237	Employees (Former)	Christine L Ricardo		X
238	Employees (Former)	Cory Lanier		X
239	Employees (Former)	Dante Bailey		X
240	Employees (Former)	Daron D Jackson		X
241	Employees (Former)	Dylan Kane		X
242	Employees (Former)	Eamon Frank Anthony Schiro		X
243	Employees (Former)	Elizabeth Gale Cuzzupoli		X
244	Employees (Former)	Ethan Obergfoll		X
245	Employees (Former)	Gabrielle A Scurlark		X
246	Employees (Former)	Gavin J Citron		X
247	Employees (Former)	Isabella Salma Samman		X
248	Employees (Former)	Jackson G Gibbon		X
249	Employees (Former)	Jacob Bradley		X
250	Employees (Former)	Jake Jashni		X
251	Employees (Former)	Jake L Robbins		X
252	Employees (Former)	Jason K Buckley		X
253	Employees (Former)	Jeffrey M Pendo		X
254	Employees (Former)	Jesse J Paul		X
255	Employees (Former)	Jillian A Apfelbaum		X
256	Employees (Former)	Jordan Leigh Sharkey		X
257	Employees (Former)	Kelso Meeks		X
258	Employees (Former)	Keyon E Tehrani		X
259	Employees (Former)	Laura Elizabeth Lynch Marchione		X
260	Employees (Former)	Macy Muxlow		X
261	Employees (Former)	Marley L Abbott		X
262	Employees (Former)	Michael J Lechner		X
263	Employees (Former)	Michael J Linowes		X
264	Employees (Former)	Murphy Stack		X
265	Employees (Former)	Nicolas J Gordon		X
266	Employees (Former)	Peter H Schlessel		X
267	Employees (Former)	Robert Corzo		X
268	Employees (Former)	Roland Feliciano		X
269	Employees (Former)	Shan Howerton		X
270	Employees (Former)	Shannon Hawes Perry		X
271	Employees (Former)	Stephen M Mosko		X
272	Employees (Former)	Tristen A Tuckfield		X
273	Employees (Former)	Zola Anisceta Franchi		X
274	Guilds	Directors Guild of America		X
275	Guilds	Motion Picture Association, Inc.	X	
276	Guilds	SAG-AFTA		X
277	Guilds	Writers Guild of America		X
278	Guilds	Writers Guild of America, East, Inc.		X
279	Guilds	Writers Guild of America, West, Inc.		X
280	Insurance Carriers	Accredited Insurance (Europe) Limited	X	
281	Insurance Carriers	ACE American Insurance Company	X	
282	Insurance Carriers	Alliant Insurance Services, Inc.	X	
283	Insurance Carriers	Arch Specialty Insurance Company		X
284	Insurance Carriers	Arthur J. Gallagher Risk Management Services LLC	X	
285	Insurance Carriers	Ascot Specialty Insurance Company	X	
286	Insurance Carriers	Atlantic Specialty Insurance Company		X
287	Insurance Carriers	AXA XL - Professional Insurance	X	
288	Insurance Carriers	Berkshire Hathaway Specialty Insurance	X	
289	Insurance Carriers	Chubb Group of Insurance Companies	X	
290	Insurance Carriers	Chubb International Advantage		X
291	Insurance Carriers	Coalition Insurance Solutions, Inc. (CRC Insurance Services, Inc.)		X
292	Insurance Carriers	Coalition, Inc.	X	
293	Insurance Carriers	Convex North American Insurance Services, Inc.	X	
294	Insurance Carriers	Federal Insurance Company		X
295	Insurance Carriers	Firemans Fund Indemnity Corporation		X
296	Insurance Carriers	Fortegra Specialty Insurance Company		X
297	Insurance Carriers	Howden	X	
298	Insurance Carriers	Intact Insurance Entertainment		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
299	Insurance Carriers	Intact Insurance Group USA LLC	X	
300	Insurance Carriers	Intact Specialty Entertainment		X
301	Insurance Carriers	Lloyds	X	
302	Insurance Carriers	Lloyds Syndicate (Rising Edge Ltd)		X
303	Insurance Carriers	National Fire & Marine Insurance Company	X	
304	Insurance Carriers	OBI National Insurance Company		X
305	Insurance Carriers	QBE Insurance Corporation	X	
306	Insurance Carriers	Rising Edge Ltd		X
307	Insurance Carriers	Risk Placement Services, Ins.		X
308	Insurance Carriers	Underwriters at Lloyds, London		X
309	Insurance Carriers	Victor Insurance Exchange		X
310	Insurance Carriers	XL Professional Insurance		X
311	Insurance Carriers	XL Specialty Insurance Company	X	
312	Lienholders	Columbia Pictures Industries, Inc.	X	
313	Lienholders	Cooperatieve Rabobank U.A.	X	
314	Lienholders	Cortland Capital Market Services LLC	X	
315	Lienholders	JPMorgan Chase Bank, N.A.	X	
316	Lienholders	Loompala Pictures, LLC		X
317	Lienholders	Magnum Films SPC		X
318	Lienholders	U.S. Bank National Association	X	
319	Lienholders	Wilmington Savings Fund Society, FSB	X	
320	Litigation Counterparties	Warner Bros. Entertainment Inc.	X	
321	Litigation Counterparties	Warner Bros. Production Limited	X	
322	Litigation Counterparties	WAV Distribution LLC		X
323	Miscellaneous	A. N. Pane		X
324	Miscellaneous	Abso Lutely Productions, Inc. f/s/o Tim Heidecker, Eric Wareheim, Dave Kneebone		X
325	Miscellaneous	Alternate Side Productions, LLC f/s/o Jerry Angelo Brooks (a.k.a. JB Smoove)		X
326	Miscellaneous	Chris Case DBA Dixon Cox Productions Inc		X
327	Miscellaneous	Content Cartel, LLC f/s/o Kevin Garnett, Murithi "Mike" Marangu, and Any Other Employees of ProdCo		X
328	Miscellaneous	Dixon Cox Production f/s/o Christopher Case		X
329	Miscellaneous	EP Abso LLC f/s/o Time Heidecker, Eric Wareheim, Dave Kneebone		X
330	Miscellaneous	Gursey Schneider LLP		X
331	Miscellaneous	Happy Madison TV, Inc. f/s/o Adam Sandler, Matthew Mosko, and Any Other Employees of ProdCo		X
332	Miscellaneous	McGuffin Entertainment Media Inc. f/s/o Paul Bernard, James Scura, and Any Other Employees		X
333	Miscellaneous	Moonshot Entertainment, Inc. f/s/o Bryan Cranston, James Degus and Any Other Employees, or Independent Contractors Acting on Behalf of ProdCo		X
334	Miscellaneous	Roger Pliakas, Esq.		X
335	Miscellaneous	Three River Entertainment, Inc. f/s/o David Hollander		X
336	Potential Purchasers	Alcon Entertainment		X
337	Potential Purchasers	Content Partners, LLC		X
338	Potential Purchasers	CP Ventura LLC		X
339	Potential Purchasers	Easttree Media Limited	X	
340	Studios	Amazon MGM Studios		X
341	Studios	Netflix, Inc.	X	
342	Studios	New Regency Entertainment		X
343	Studios	Paramount Pictures Corporation	X	
344	Studios	Sony Pictures Entertainment Inc.	X	
345	Studios	Universal Pictures	X	
346	Studios	Walt Disney Studios		X
347	Studios	Warner Bros. Entertainment Inc.	X	
348	Taxing Authorities	Australian Taxation Office	X	
349	Taxing Authorities	British Virgin Islands Financial Services Commission		X
350	Taxing Authorities	British Virgin Islands Inland Revenue Department		X
351	Taxing Authorities	California Department of Tax and Fee Administration		X
352	Taxing Authorities	California Franchise Tax Board		X
353	Taxing Authorities	California State Board of Equalization		X
354	Taxing Authorities	Delaware Division of Revenue		X
355	Taxing Authorities	HM Revenue and Customs	X	
356	Taxing Authorities	Internal Revenue Service	X	
357	Taxing Authorities	Los Angeles County Tax Collector		X
358	Taxing Authorities	Los Angeles Office of Finance		X
359	United States Trustee and Court Contacts	Attix, Lauren		X
360	United States Trustee and Court Contacts	Barksdale, Nickita		X
361	United States Trustee and Court Contacts	Bates, Malcolm M.		X
362	United States Trustee and Court Contacts	Batts, Cacia		X
363	United States Trustee and Court Contacts	Bello, Rachel		X
364	United States Trustee and Court Contacts	Brady, Claire		X
365	United States Trustee and Court Contacts	Capp, Laurie		X
366	United States Trustee and Court Contacts	Casey, Linda		X
367	United States Trustee and Court Contacts	Cudia, Joseph		X
368	United States Trustee and Court Contacts	Dice, Holly		X
369	United States Trustee and Court Contacts	Dorsey, John T.		X
370	United States Trustee and Court Contacts	Dortch, Shakima L		X
371	United States Trustee and Court Contacts	Fox, Timothy J., Jr		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
372	United States Trustee and Court Contacts	Gadson, Danielle		X
373	United States Trustee and Court Contacts	Giordano, Diane		X
374	United States Trustee and Court Contacts	Girello, Michael		X
375	United States Trustee and Court Contacts	Goldblatt, Craig T		X
376	United States Trustee and Court Contacts	Green, Christine		X
377	United States Trustee and Court Contacts	Hackman, Benjamin		X
378	United States Trustee and Court Contacts	Haney, Laura		X
379	United States Trustee and Court Contacts	Horan, Thomas M.		X
380	United States Trustee and Court Contacts	Hrycak, Amanda		X
381	United States Trustee and Court Contacts	Hurt, Xavier		X
382	United States Trustee and Court Contacts	Johnson, Lora		X
383	United States Trustee and Court Contacts	Jones, Nyanquoi		X
384	United States Trustee and Court Contacts	Konde, Hawa		X
385	United States Trustee and Court Contacts	Leamy, Jane		X
386	United States Trustee and Court Contacts	Lipshie, Jonathan		X
387	United States Trustee and Court Contacts	Lopez, Marquietta		X
388	United States Trustee and Court Contacts	Lugano, Al		X
389	United States Trustee and Court Contacts	McCollum, Hannah M.		X
390	United States Trustee and Court Contacts	McMahon, Joseph		X
391	United States Trustee and Court Contacts	Nyaku, Jonathan		X
392	United States Trustee and Court Contacts	O'Boyle, Una		X
393	United States Trustee and Court Contacts	O'Malley, James R.		X
394	United States Trustee and Court Contacts	Owens, Karen B.		X
395	United States Trustee and Court Contacts	Richenderfer, Linda		X
396	United States Trustee and Court Contacts	Schepacarter, Richard		X
397	United States Trustee and Court Contacts	Selber Silberstein, Laurie		X
398	United States Trustee and Court Contacts	Serrano, Edith A.		X
399	United States Trustee and Court Contacts	Shannon, Brendan L.		X
400	United States Trustee and Court Contacts	Sierra-Fox, Rosa		X
401	United States Trustee and Court Contacts	Stickles, J. Kate		X
402	United States Trustee and Court Contacts	Subda, Paula		X
403	United States Trustee and Court Contacts	Thomas, Elizabeth		X
404	United States Trustee and Court Contacts	Walker, Jill		X
405	United States Trustee and Court Contacts	Walrath, Mary F.		X
406	United States Trustee and Court Contacts	Washington, Nikki		X
407	United States Trustee and Court Contacts	Wynn, Dion		X
408	United States Trustee and Court Contacts	Yeager, Demitra		X
409	Utility Providers	AT&T MOBILITY		X
410	Utility Providers	Cogent Communications, Inc.	X	
411	Utility Providers	Cogent Communications, LLC	X	
412	Utility Providers	DivergeIT		X
413	Utility Providers	Mitel	X	
414	Utility Providers	Mitel Cloud Services, Inc.		X
415	Utility Providers	Mitel Deutschland GmbH	X	
416	Utility Providers	Mitel France SAS	X	
417	Utility Providers	Mitel Networks Limited	X	
418	Utility Providers	RingCentral Inc.	X	
419	Vendors	Active Wellness		X
420	Vendors	American Express	X	
421	Vendors	Ansarada		X
422	Vendors	Christopher W. Taylor		X
423	Vendors	CT Corporation	X	
424	Vendors	Dropbox Inc.	X	
425	Vendors	Eisner LLP		X
426	Vendors	Excel	X	
427	Vendors	Federal Express	X	
428	Vendors	GoDaddy Operating Company, LLC		X
429	Vendors	Green Hasson & Janks LLP (GHJ)		X
430	Vendors	Harneys Corporate Services Limited	X	
431	Vendors	Iron Mountain	X	
432	Vendors	LoopUp		X
433	Vendors	Magnolia Picures LLC		X
434	Vendors	Marlin Lease Corporation		X
435	Vendors	Mickey Hargitay Plants		X
436	Vendors	Motion Picture Association, Inc.	X	
437	Vendors	PWGA Pension Fund		X
438	Vendors	Sparkletts		X
439	Vendors	Studio System		X
440	Vendors	Vistra (BVI) Limited		X
441	Vendors	WGA Health Fund Contribtuion		X
442	Lessors	10100 Santa Monica, Inc.		X
443	Lessors	Allen Matkins Leck Gamble Mallory & Natsis LLP		X
444	Lessors	Xerox Financial Services LLC	X	
445	Equity Holders	1397225 Ontario Limited		X
446	Equity Holders	Falcon Strategic Partners IV LP		X

Results of Connections Check

No.	Category	Entity Name (Full Name as per PHIL)	Connection	No Connection
447	Equity Holders	Village Roadshow Limited	X	
448	Equity Holders	Village Roadshow Pictures International Pty Ltd		X
449	Equity Holders	Vine Media Opportunities - Fund III, LP		X
450	Equity Holders	Vine Media Opportunities - Fund III-A, LP		X
451	Equity Holders	Vine Media Opportunities - Fund III-B, LP		X
452	Equity Holders	Vine Westcon SPV, LP		X

Exhibit B

Indemnification Agreement in Effect as of the Petition Date



Village Roadshow Entertainment Group USA Inc.
Attention: Robert Corzo, CFO
10100 Santa Monica Blvd, Suite 200,
Los Angeles, CA 90067

August 30, 2021

Dear Robert:

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for Village Roadshow Entertainment Group USA Inc. (“you” or “Client”). We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”). Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by us or on our behalf to you shall be resolved by mediation and arbitration as set forth in this Agreement.

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Debbie Kim at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact us so that we can address any issues you identify before we begin to provide any Services.

Very truly yours,

Ernst & Young LLP

AGREED:

Village Roadshow Entertainment Group USA Inc.

By: 
Robert Corzo, CFO

Date: 9-1-2021



General Terms and Conditions

Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants ("AICPA").
2. We are a member of the global network of Ernst & Young firms ("EY Firms"), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf ("Client Information") will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.

9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.
10. You shall be responsible for your personnel's compliance with your obligations under this Agreement.

Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement ("Reports"), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:
 - (a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
 - (b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
 - (c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
 - (d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate ("Tax Advice"). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.



14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.
15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("EY Persons"). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other

EY Firms and all EY Persons, who shall be entitled to enforce them.

Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party's use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
 - (a) is or becomes public other than through a breach of this Agreement,
 - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,



(c) was known to the recipient at the time of disclosure or is thereafter created independently,

(d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or

(e) must be disclosed under applicable law, legal process or professional regulations.

24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at www.ey.com) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative, infrastructure and security support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.

26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

Data protection

27. If we Process Client Information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with Section 25 of this Agreement, as well as law and professional regulations applicable to us. We

will also require any service provider that Processes Personal Data on our behalf to provide at least the same level of protection for such data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, the parties agree to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by Client to EY prior to such transfer. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.

28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with



certain purchases, which we use to reduce charges that we would otherwise pass on to you.

30. We may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

Term and termination

33. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon 30 days' prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.
36. The provisions of this Agreement, including Section 14 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement, except that our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

Governing law and dispute resolution

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall be resolved as set forth in Appendix 1 to these Terms and Conditions.

Miscellaneous

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation.
39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder.
40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.



42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
45. Neither of us may use or reference the other's name, logo or trademarks publicly without the other's prior written consent, although we may publicly identify you as a client in connection with specific Services or generally.
46. For administrative reasons, you may from time to time ask that fees and expenses for Services performed for your international affiliates or at international locations be invoiced to you or your designate there, in local currency. You guarantee the timely payment of all those invoices by your affiliates. In addition, from time to time, an affiliate of ours, providing Services as a subcontractor to us, may bill you directly for fees incurred for work outside the US, in local currency or otherwise.



Appendix 1

Dispute resolution procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators.



No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.